

## GENERAL INTRODUCTION

1. **Purpose.** The purpose of this Standard Operating Procedures (SOP) Manual is to provide procedural guidance and direction to various units and staffs who use the services of the USCG Finance Center (FINCEN). It contains Coast Guard-wide technical operating procedures for processing and recording financial accounting transactions. It supplements other Coast Guard and Department of Transportation directives to ensure a smooth financial management program.
2. **Applicability.**
  - a. These Standard Operating Procedures apply to all staffs and units in the Coast Guard including Headquarters and Headquarters units, excluding Inventory Control Points (ICP).
  - b. These procedures specify the minimum requirements needed to support the accounting process and proper processing of financial transactions.
3. **Definitions.** SOP terms are included in the Glossary and are also defined throughout the various chapters. For additional information, the "Glossary of Terms used in the Federal Budget Process" is available from the Superintendent of Documents.
4. **How to use this manual.**
  - a. The SOP is divided into chapters, appendices, a glossary, and an index - each covering a specific subject area.
    - (1) Chapters contain specific subjects presented in text and graphics. Chapters use regular numbers.
    - (2) Appendices contain specific lists of information presented in tabular format. This information is mostly the codes used in processing financial documents. Appendices use alpha letters.
    - (3) The glossary contains definitions and explanations for abbreviations used throughout the SOP.
    - (4) The index contains key cross reference words to search for a subject located within the SOP.
  - b. Page numbering consists of two or more digits separated by dashes.
    - (1) The digits before the dash represent the chapter number (1-12), appendix number (A-L), glossary (GL), index (IN), or Vendor Information Package (VIP).
    - (2) The digits after the dash represent the actual page within that chapter, appendix, glossary, index or Vendor Information Package.
  - c. Figure and table numbering consists of two or more digits separated by dashes.

4. c. (1) The digits before the dash represent the applicable chapter 1-12.
- (2) The digits after the dash represent the sequential figure or table within that chapter (1, 2, etc.).
- (3) A listing of tables and figures follows the table of contents in this SOP.
- d. The largest chapter in the SOP is Chapter 12, Document Processing. This chapter is important because it contains the processing requirements for each Departmental Accounting and Financial Information System (DAFIS) document type, the appropriate document and accounting line information, Large Unit Financial System (LUFS) procedures as applicable, a flow diagram, unique and critical requirements, sample forms, a sample Program Element Status (PES) report line item and references to the related area.
- e. A user comment sheet follows this chapter. This is a sheet you should use to recommend changes to the SOP. Just fold the pre-addressed form in half, place stamp on it and drop it in the mail. The information you provide in the form will allow the FINCEN point of contact to inform you of the status of your recommended change. Comments may also be sent via E-mail to SOP/FINCEN.

#### **5. Routine Correspondence.**

- a. Communication from the Commanding Officer of the unit to the FINCEN depends on the nature of the communication:
  - (1) For routine accounting items, direct communication with the FINCEN is authorized and encouraged.
  - (2) For those items of a nonroutine nature or that impact the unit's operational capabilities, communication will be via the chain of command.
- b. MLC and Area units: Communication with the FINCEN from the Commanding Officer of the unit will be via the Maintenance and Logistics Command (MLC).
- c. District units: Communication with the FINCEN will be via the District Commander or other established chain of command.
- d. Headquarters units: Communication with the FINCEN will be through your unit's established chain of command.

6. **Changes.** The FINCEN issues official changes to this manual. It is the user's responsibility to enter revised pages and remove superseded pages as changes are received. The FINCEN's Monthly Newsletter is nonofficial in nature and does not constitute a change to the SOP.

7. **Distribution.** The FINCEN determines distribution of this manual. Address requests for additional copies to the FINCEN via the chain of command. Please fully justify your need. Intermediate commands will evaluate all requests before forwarding them. Copies will not be sent to the attention of individuals, but should be addressed to specific offices and/or Routing Symbols.

**U. S. COAST GUARD FINANCE CENTER**  
**STANDARD OPERATING PROCEDURE (SOP)**  
**USER COMMENT SHEET**

In order to maintain and improve our SOP, we need your feedback. Please use this sheet to provide your comments on the SOP - suggesting improvements, changes, additions, or any other matters concerning the SOP. Please remove this sheet, add your comments, fold over, tape closed, and mail.

Date: \_\_\_\_\_

**SUBJECT:** \_\_\_\_\_

**PAGE #/PARA#:** \_\_\_\_\_

**RECOMMENDED CHANGE:**

**BASIS FOR RECOMMENDATION:**

\_\_\_\_\_  
User's Name: First Initial Last      Position/Title

\_\_\_\_\_  
Organization/Office Symbol      Telephone Number

\_\_\_\_\_  
Address      Zip Code      E-mail Address

**Figure 1-1 SOP User Comment Sheet**

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